STATE OF MICHIGAN

COURT OF APPEALS

SIMON COUVIER, Plaintiff-Appellee/Cross-Appellant,	UNPUBLISHED February 5, 2008
v	No. 272842 Chippewa Circuit Court
WILLIAM LAUBERNDS, Defendant-Appellant/Cross-Appellee.	LC No. 04-007615-DO

Before: Fitzgerald, P.J., and Markey and Smolenski, JJ.

PER CURIAM.

In this divorce action, both parties appeal as of right the trial court's division of marital assets in the judgment of divorce. In addition, defendant appeals as of right the trial court's decision to deny his motions for reconsideration, judgment notwithstanding the verdict (JNOV) and for a new trial. Because we conclude that the trial court erred when it ordered defendant to pay a money judgment that included an amount equal to the full difference between the assets awarded to the parties, we vacate that portion of the judgment and remand for amendment of the judgment to reflect the proper amount of the reward. In all other respects, we affirm.

I. Basic Facts and Procedural History

Simon Couvier and William Laubernds were married in June 1989. This was Simon's first marriage and William's second marriage. William had three children from his first marriage. Although the children resided with William and Simon at various times, they primarily lived with their mother during their infancy. Simon had no children prior to her marriage to William; and no children were born to the marriage.

After their marriage, Simon and William lived on a 349-acre farm in Brimley, Michigan, which William had acquired in 1975 with his first wife. Shortly after Simon moved into the Brimley house, William and Simon made an extensive addition to the home. William also conveyed his interest in the farm to himself and Simon as joint tenants. Simon testified that she substantially contributed to the addition and helped maintain the farm during the marriage.

In November 1989, defendant ceased working for an economic development corporation, which was involved in the redevelopment of a closed airbase, and began efforts to start a consulting business that focused on the redevelopment of closed military bases. During this

time, Simon worked as a title examiner, which she had done since 1977. Although she quit working in 1992, Simon testified that she found a job doing title work in the following year. Simon testified and submitted evidence that she was the primary income earner during the early years of the marriage.

There were problems with the marriage from the very beginning. And in June 1993, Simon filed for divorce. Until approximately the summer of 1994, Simon left the Brimley home and lived with her parents. But the parties eventually reconciled and the divorce was dismissed in 1995.

In August 1994, the Brimley farm went into foreclosure. Thereafter, in 1995, William and Simon sold 240 acres of the Brimley farm to a business for $106,000. In addition, William and Simon negotiated a conservation easement that resulted in a tax benefit and obtained improvements to the remaining portion of the farm. After paying the costs associated with the transaction and paying off the debt owed on the Brimley farm and farm equipment, the sale netted $41,000.

Simon testified that she significantly contributed to the negotiation and eventual sale of the acreage. William admitted that Simon assisted with the sale of the acreage, but denied that she significantly contributed to the sale. Instead, he testified that the sale was primarily accomplished through his efforts. In addition, Simon testified that William used the proceeds to pay $9,000 in overdue child support payments, $11,000 due on back taxes and invested $5,000 in an investment fund.

In the late nineties, William's consulting business began to flourish. William had created four separate entities that negotiated deals with companies that wanted to develop land on closed military bases. These deals resulted in a substantial increase in William's income. Simon testified that she permanently left work in 1998 because William no longer wanted her to work. Simon further testified that, after William's businesses began to do well, their lifestyle changed. She stated that they began to ski and travel extensively. The travels included trips all over the United States and trips to Canada and France.

In 1999, William and Simon acquired a small building in Searchmont Canada, which they converted into a ski lodge. They also began negotiations for a property in Le Bugue France,[1] which they eventually purchased in December 1999. Simon and William also discovered and eventually purchased a French farm in 2003.

In August 2004, Simon sued for divorce and asked the court to equitably divide the marital estate and award spousal support. Because the parties had no children, the primary issues at trial involved the property to be included in the marital estate and the division of that property. The parties vigorously disputed the assets to be included within the marital estate and their eventual distribution.

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[1] This property actually contained two homes. We shall refer collectively to these homes as the Le Bugue property.

In May 2006, the trial court issued an opinion and order dividing the marital assets. In June 2006, the trial court entered the final judgment of divorce. The judgment reflected the division of assets previously stated in its order of May 2006. The trial court also refused to award Simon spousal support.

After the trial court entered the judgment, both parties moved for reconsideration and William additionally moved for JNOV and a new trial. Simon argued that the trial court erred when it overvalued several items eventually awarded to her and argued that the trial court erred when it failed to include one of William's business ventures as an asset of the marital estate. Likewise, William argued that the trial court overvalued property that was awarded to him. In addition, he argued that the trial court erred when it included the French properties in the marital estate and treated one of his business ventures as an asset of the marital estate. In August 2006, the trial court entered an order denying all the motions.

This appeal followed.

II. WL Affiliates of New York Consulting Contract

We shall first address William's argument that the trial court erred when it determined that his consulting contract with WL Affiliates of New York was a lease and awarded the present value of that lease to Simon. We note that William does not argue that any property interest he may have in WL Affiliates of New York constitutes separate property or that an award of any property interest he may have in this entity to Simon results in an inequitable distribution. Instead, William argues that the evidence clearly established that the income derived from WL Affiliates of New York was contingent on his continued performance of the service requirements of the contract. As a result, William further argues, the trial court clearly erred when it found that the future income from WL Affiliates of New York constituted a lease, which could be included as an asset of the marital estate. We disagree.

A trial court's factual findings in a divorce are reviewed for clear error. *Sparks v Sparks*, 440 Mich 141, 151; 485 NW2d 893 (1992); MCR 2.613(C). This standard is highly deferential and does not "'entitle a reviewing court to reverse the finding of the trier of fact simply because it is convinced that it would have decided the case differently.'" Rather, "'[w]here there are two permissible views of the evidence, the factfinder's choice between them cannot be clearly erroneous.'" *Beason v Beason*, 435 Mich 791, 803; 460 NW2d 207 (1990), quoting *Anderson v Bessemer City*, 470 US 564, 573-574; 105 S Ct 1504; 84 L Ed 2d 518 (1985). Instead, a finding is clearly erroneous if, after review of the entire record, this Court is left with the definite and firm conviction that a mistake has been made. *Beason*, *supra* at 805.

In its opinion and order of May 2006, the trial court treated the present value of the "lease" payments from WL Affiliates of New York as an asset of the marital estate. The trial court determined that the right to receive these payments had a present value of $185,000 and included this amount in the value attributed to Simon's share of the marital estate. In the judgment of divorce, the trial court awarded Simon "all right, title and interest" of William in the WL Affiliates of New York "lease" and assigned that interest to Simon. Although awkwardly worded, it is clear that the trial court intended to assign William's right to receive a share of the "lease" payments under the contract held by WL Affiliates of New York to Simon.

At trial, Anthony Ambrosiano testified on behalf of William. Ambrosiano stated that he was a certified public accountant and business associate of William. Ambrosiano testified that William came up with the idea of putting residential treatment centers for troubled children on closed military bases. He stated that William did not get involved in the operation of these facilities, but would act as "a facilitator to put the deal together, and in certain instances, as a landlord." He further testified that he advised William to structure the deals by forming separate limited liability companies for each deal.

One of the companies William formed was WL Affiliates of New York. Ambrosiano stated that this project was "a large, long-term project where it involved getting certain concession from the federal government, . . . developing plans and applications for grant money to help fund the project." Ambrosiano testified that this project was up and running by early 2000, but had since shut down. He stated that the contract required work, but that the income had largely dried up because there was no lease in New York. However, Ambrosiano admitted that William still received a fixed stream of income from this deal through his interest in WL Affiliates of New York that would perhaps continue for the next ten years.

Dan Boucher testified that he was the parties' financial advisor and that he developed a financial plan for them. He stated that their income for the period was described as deriving from business contracts and was characterized as rental income.

William admitted that two of entities that he created received income under lease agreements, but indicated that this was not the case for WL Affiliates of New York. William testified that the income from WL Affiliates of New York was derived from a development agreement and that the income was dependent upon his continued performance under that agreement. Notwithstanding this, William admitted that he submitted statements to a bank where he stated that each of his business entities had "long term leases or other compensation agreements" that "provide for a minimum or reasonably estimable annual income and/or lump sum payments due at certain points during the life of the agreement." This statement further indicated that "[a]ll of the compensation due under these agreements has been earned and requires no material additional work in order to secure payment."

Based on this evidence, we cannot conclude that the trial court clearly erred. *Sparks*, *supra* at 151. There is record evidence that, if believed, would indicate that William must still perform some services under the agreement between WL Affiliates of New York and the facility operated. But there is also significant evidence that WL Affiliates of New York has the right to receive certain fixed future payments without regard to the provision of future services. Indeed, there was testimony that the facility operator ceased operations in New York, but was still making the minimum monthly payments required under the contract despite the failure of the operations. Likewise, William's own statements to the bank indicated that the right to the payments had already been earned and that "no material additional work" was required in order to secure payment under the contracts. Although we might not have characterized this right to receive future payments as income from a lease, the trial court's use of this label is not dispositive of this issue. It is clear that the trial court found that the right to receive these future

payments constituted an asset of the marital estate, which could be reduced to present value.[2] Hence, there were two equally plausible views of the evidence. And, as a result, the trial court's choice between them cannot be clearly erroneous. *Beason*, *supra* at 803. There was no error warranting relief.

III. French Properties

William next argues that the trial court erred when it included the Le Bugue property and French farm property in the marital estate. Specifically, William argues that the trial court should have found that these properties were his separate property because the evidence indicated that he purchased these properties with money from the sale of his separate property, that the properties were purchased in his name alone under French law and that Simon released any right she may have had in the properties for valuable consideration. William also argues that the trial court erred in valuing the properties. We disagree with each argument.

The trial court may divide all property that came to either party by reason of the marriage. *Reeves v Reeves*, 226 Mich App 490, 493; 575 NW2d 1 (1997), citing MCL 552.19. However, each party is entitled to take that party's own separate estate without invasion by the other party. *Id.* at 494. "Thus, the trial court's first consideration when dividing property in divorce proceedings is the determination of marital and separate assets." *Id.* at 493-494. It is undisputed that the French properties were acquired during the course of the parties' marriage. Property acquired during the existence of the marriage is presumed to be marital property. *Byington v Byington*, 224 Mich App 103, 112; 568 NW2d 141 (1997). Nevertheless, William argues that the French properties were part of his separate estate for three reasons.

A. Purchase of French Properties with Separate Funds

William first argues that there was evidence that he purchased the French properties with the proceeds from the sale of the Brimley acreage, which he acquired before the marriage. Because the Brimley property was separate property, William further contends, the properties purchased with those proceeds are also separate property. We do not agree that the Brimley property constituted William's separate property.

The trial court clearly found the remaining portion of the Brimley property to be part of the marital estate. Further, although the parties agree that William purchased the Brimley property before his marriage to Simon, there was ample evidence to support the conclusion that the Brimley property became marital property before the sale of the acreage.

After the parties married, William conveyed his interest to himself and Simon as tenants by the entireties. This conveyance is evidence that William intended this property to be part of the marital estate. See *Polate v Polate*, 331 Mich 652, 654; 50 NW2d 190 (1951). In addition, Simon testified that she and William agreed that she would become part owner of the Brimley property and that she would not have invested her own labor and money into improving the

[2] William has not disputed the present value of the future payments.

Brimley property if she did not have an interest in it. Further evidence established that Simon directly contributed $4700 of her separate funds to the improvement of the Brimley property and that she contributed further funds through a $5000 loan and wedding gifts. Similarly, Simon presented evidence that, if believed, would indicate that she was the primary earner during the early years of the marriage and that her marital earnings contributed to the maintenance of the Brimley property. Further, there was no evidence concerning the amount of equity William had in the property before the marriage, and, as a result, it is unclear whether and to what extent any increase in the equity in the Brimley properties was attributable to Simon's efforts rather than mere passive appreciation. See *McNamara v Horner*, 249 Mich App 177, 184-185; 642 NW2d 385 (2002) (noting that, where it is not possible to accurately determine the premarital appreciation of an asset because of commingling of the parties' premarital and marital assets, the whole appreciation is properly considered a marital asset). Based on this evidence, the trial court could properly find that the proceeds of the sale of the Brimley acreage constituted marital property.

In addition to the evidence that tended to suggest that the proceeds from the sale of the Brimley acreage were not Williams' separate property, there is also evidence that William did not actually use the proceeds from that sale to purchase the French properties. The sale of the Brimley acreage occurred in 1995, but the Le Bugue property was not purchased until 1999 and the French farm was not purchased until 2003. Although William claimed that he only used the proceeds from the sale of the Brimley acreage to purchase the French properties, he did not present evidence that this money had been kept separate from the marital estate during the period of time from the sale of the Brimley acreage to the purchase of the French properties. In contrast, Simon presented evidence that the net proceeds of the sale of the Brimley acreage were $41,000, which was substantially less than the total cost of the French properties. Furthermore, Simon presented evidence that William used the proceeds of the sale to pay back taxes, child support and make an investment. For all of these reasons, the trial court could properly conclude that the French properties were not purchased with William's separate property.

B. Release of Rights to French Properties

William next argues that Simon voluntarily relinquished any right she may have had in the French properties in exchange for payments totaling approximately $65,000. At trial, William did not offer a written agreement signed by Simon that purported to release any interest she may have had in the French properties. However, William testified that Simon orally agreed that she would relinquish any right she may have had in the French properties by reason of her marriage to William in exchange for cash payments equal to half the cost of the French properties. In support of this testimony, William submitted evidence that he wrote Simon numerous checks of varying amounts that totaled approximately $69,000.

In contrast, Simon denied that she ever agreed to relinquish any right to these properties. She testified that William gave her an allowance and reimbursed her for expenses on a monthly basis and that these checks were written for those purposes. Furthermore, some of the checks contain notations that indicated that they were for normal living expenses sustained by the marital estate. Likewise, the timing of the payments from the months before and after the purchases suggest support an inference that it was in fact William's practice to write Simon checks in this fashion. Simon also presented evidence that she spent significant time and money

furnishing the French properties. And it is clear from the record that William continued to maintain and make improvements to the French properties using marital funds.

Finally, William argues that, under French law, Simon knowingly relinquished any interest in the French properties. Even if William were the sole owner of these properties under French law, that fact by itself would not require the conclusion that the French properties were William's separate property. Rather, evidence that Simon participated in the real estate conveyances with knowledge that she would have no interest would merely be evidence that the parties intended the French properties to be part of William's separate estate. In any event, it is clear from the trial court's opinion of May 2006 that it did not find William's testimony that Simon relinquished her marital rights to the French property credible. And this Court gives deference to the trial court's determinations of credibility. *Beason*, *supra* at 800-804.

Given the totality of the evidence, we cannot conclude that the trial court clearly erred when it found that the French properties were part of the marital estate. *Sparks*, *supra* at 151.

C. Valuation

William also argues that the trial court clearly erred in the valuation of the French farm. Specifically, William contends that the trial court erred when it failed to adjust the appraised value of the French farm based on the evidence that the farm is subject to a mortgage, a life estate and an antiquities easement. We conclude that there was no error warranting relief.

A trial court has considerable latitude in valuing a marital asset, "and where a trial court's valuation of a marital asset is within the range established by the proofs, no clear error is present." *Jansen v Jansen*, 205 Mich App 169, 171; 517 NW2d 275 (1994).

In the present case, the parties stipulated to the admission of an appraisal for the French farm. According to the appraisal, the French farm was worth from 240,000 to 300,000 euros. The appraisal notes that the local authorities would likely not allow new construction on the property, but does not clearly indicate whether the appraised value reflects that fact. Further, although William testified that the farm was subject to a life estate and an antiquities easement, he did not present evidence tending to show how the life estate and easement affected the value of the property. Because the only range of value established by the proofs was the value attributed to the French farm in the stipulated appraisal, the trial court properly relied on that appraisal to determine the value of the property. *Id.*

William also testified that the French farm was subject to a $121,000 mortgage, but did not supply documentary support for that claim. And Simon testified that the French farm was not subject to a mortgage. Given this evidence, whether the property was in fact subject to a mortgage became a matter of credibility left to the trial court. Therefore, we cannot conclude that the trial court clearly erred when it refused to reduce the value of the French farm based on William's claim that the property was subject to a mortgage. *Beason*, *supra* at 803.

D. Conclusion

The trial court did not clearly err when it found that the French properties were part of the marital estate and did not clearly err in setting the value of the French properties.

IV. Miscellaneous Errors in the Calculation of the Net Marital Estate

We shall next address William's argument that the trial court made numerous errors in determining the value of the marital estate, which must be corrected on remand to the trial court.

William first asserts that the trial court erred when it awarded Simon a greater share of the marital assets than it awarded him. Specifically, William states that the trial court "awarded [Simon] $633,746.43 in assets, while awarding [William] $580,025, or $43,720.93 more to [Simon]." However, this is not an accurate statement of the awards. The trial court actually awarded Simon $452,876.47 in marital assets and awarded William $580,025.50 in marital assets. Because William does not explain how he came to the figure cited and failed to support this claim of error by any coherent analysis or citation to authority, we conclude that William abandoned this issue on appeal. See *Hamade v Sunoco, Inc (R&M)*, 271 Mich App 145, 173; 721 NW2d 233 (2006).

William also argues that the trial court improperly valued the French properties when it failed to consider taxes and liens on those properties. However, as we have already discussed above, the trial court did not clearly err in determining the value of the French property. Further, although William correctly notes that the costs associated with transferring an asset may be considered where there is evidence that the property will be transferred in the near future, William did not present any evidence that he intended to sell the French properties in the near future. Thus, there was no need to account for this contingency. See *Hanaway v Hanaway*, 208 Mich App 278, 300-301; 527 NW2d 792 (1995).

William also argues that the trial court improperly valued the Chevy Avalanche awarded to him at $30,775 when it was actually worth $22,000. William contends that the trial court should have further reduced the value of the Avalanche by more than $18,000 to reflect the remaining balance of a lien against the vehicle. We conclude that the trial court did not clearly err in valuing the Avalanche.

At trial Simon testified that she determined that the Avalanche was worth $30,775 based on the minimum value stated in the NADA guide. Further, she admitted that there was a lien on the Avalanche, but stated that she did not know the amount. Although William submitted a schedule of assets to the trial court in which he indicated that there was a lien of more than $18,000 on the Avalanche, he did not supply proof of that claim at trial. Further, on cross-examination he admitted that he had earlier indicated that the lien was for $9,156 in an application to a bank and admitted that he did not comply with Simon's request to have the Avalanche appraised. Based on this evidence, the trial court could have concluded that William's statements were not credible. Hence, the trial court could properly value the Avalanche based solely on Simon's evidence that it had a NADA book value of $30,775. See *Jansen*, *supra* at 171. The trial court did not clearly err.

Finally, William argues that the trial court improperly forgot to reduce the value of his award by the $170,000 the trial court ordered him to pay Simon. We agree in part.

The division of property in a divorce action does not have to be equal, but it must be equitable. *Jansen*, *supra* at 171. An equitable distribution of assets is one that is "roughly congruent." *Id.*

In the present case, the trial court attempted to divide the marital assets equally. However, because of the nature and physical locations of the marital assets, the trial court elected to award a greater portion of the assets to William. The trial court awarded $580,025.50 in assets to William and awarded $452,876.47 in assets to Simon. In order to reconcile the difference in these awards, the trial court ordered William to pay Simon an amount equal to the difference, which was $127,149.03. We conclude that the order to pay Simon the full difference between the two awards rendered the division of assets inequitable. *Id.*

At trial, testimony established that William had not entered into any new deals and that his income stream from the previous deals had diminished. Further, the trial court awarded Simon the right to obtain William's share of the income generated by WL Affiliates of New York's development deal. Thus, there is no evidence that William could pay this award without invading the assets awarded to him in the judgment. Consequently, by ordering William to pay the full amount of the difference between the assets awarded to Simon and the assets awarded to him, the trial court effectively shifted the imbalance in favor of William to an equal imbalance in favor of Simon.

In order to create a proper balance in the awards, the trial court should have ordered William to pay $63,574.51, which is approximately one-half the difference between the awards. This would have increased the award of marital assets to Simon to $516,450.98 and decreased William's award to $516,450.99. Hence, the trial court clearly erred when it concluded that an award of $127,149.03 would balance the estates and this error caused the division of the marital estate to be inequitable. *Id.* Accordingly, we vacate that portion of the June 2006 judgment of divorce ordering defendant to pay $127,149.03 to equalize the marital estate and remand for entry of an amended judgment of divorce with the correct amount.

V. Simon's Tax Deferred Account

William next argues that the trial court erred when it failed to include Simon's retirement account in the marital estate. However, William's argument is cursory at best and fails to explain how the evidence demonstrated a clear error on the part of the trial court. Therefore, we conclude that William abandoned this argument on appeal. See *Hamade*, *supra* at 173. Furthermore, even if William had not abandoned this argument, we would conclude that the trial court did not clearly err in treating this account as Simon's separate property. At trial, Simon testified that she acquired this asset prior to the marriage and that any changes in its value were for the most part from passive accumulation. William presented no evidence that contradicted this testimony. Hence, we cannot conclude that the trial court clearly erred when it failed to divide this asset. *Sparks*, *supra* at 151.

VI. Award of Attorney Fees

William also argues that the trial court abused its discretion when it ordered him to pay Simon's attorney fees. We conclude that there was no error warranting relief.

A trial court has the discretion to award attorney fees in a divorce action. *Borowsky v Borowsky*, 273 Mich App 666, 687; 733 NW2d 71 (2007). The trial court may order a party to a divorce action to pay the other party's reasonable attorney fees if the record supports a finding

that the other party will be unable to prosecute or defend the action. *Id.* The party requesting the fees has the burden of showing facts sufficient to justify the award. *Id.*

On appeal, William does not argue that Simon had the actual ability to pay her attorney fees without invading the assets awarded to her. Instead, he argues that the trial court erred in awarding attorney fees without first making the necessary factual findings that Simon could not bear the expenses and without addressing the reasonableness of the fees actually awarded. However, William never objected to the award of attorney fees as unreasonable. Furthermore, throughout the lower court proceedings, Simon repeatedly argued that she did not have sufficient income to pay her attorney fees and asked the trial court to order William to pay her fees and costs. The trial court agreed that Simon was not able to maintain the action without financial assistance from William. For that reason, it ordered William to pay some of Simon's attorney fees and some costs associated with the litigation prior to trial. Consequently, the trial court clearly found that Simon's situation warranted an award of attorney fees prior to trial.

At trial, neither party presented evidence that suggested that Simon's situation had changed since the earlier awards of attorney fees. Indeed, Simon testified that she still was not working and had not worked since 1998. She further testified that she continued to incur significant attorney fees, which currently exceeded $20,000. Given these facts and the record before us, we cannot conclude that the trial court's decision fell outside the range of reasonable and principled outcomes. *Id.* at 672 (noting that an abuse of discretion occurs when "a court selects an outcome that is not within the range of reasonable and principled outcomes.").

VII. Post Judgment Motions

William also argues that the trial court erred when it failed to grant his motions for reconsideration, JNOV and for a new trial. However, on appeal, William does not argue that he was deprived of the opportunity to present his case or that the lower court proceedings were substantively unfair. Rather, he argues that, based on the errors he identified before the trial court, the trial court should have granted his various motions. Because we have addressed these same claims of error on appeal and, where warranted, have granted the appropriate relief, we conclude that it is not necessary to address this issue.

VIII. Simon's Cross-Appeal

On cross-appeal, Simon argues that the trial court clearly erred when it failed to adjust the value of William's retirement account to reflect the fact that William had withdrawn over $15,000 from the account and when it failed to include William's interest in Trompe L'Oeil, L.L.C. as an asset of the estate. Simon also argues that the trial court erred when it declined to award her spousal support. We conclude that there were no errors warranting relief.

A. Valuation of William's Retirement Account

We shall first address Simon's argument that the trial court clearly erred in valuing William's retirement account.

In its opinion and order of May 2006, the trial court awarded William's retirement fund to Simon. The trial court valued this fund at over $30,000. But at trial, Simon elicited testimony

that William had withdrawn over $15,000 from a retirement fund. Based on this testimony, Simon argues that the trial court clearly erred when it failed to reduce the value of the retirement fund to reflect the withdrawal. She further argues that his Court should increase the money judgment by the amount of the withdrawn funds. We do not agree.

Although William admitted to withdrawing over $15,000 from this fund, there was testimony that the withdrawal was actually a loan, which he had to repay over a period of five years. Further, there was no evidence that William had defaulted on the payments or did not intend to repay the loan. Given these facts, we are not left with a definite and firm conviction that the trial court made a mistake when it declined to adjust the value of the retirement fund to reflect the withdrawal by William. *Beason*, *supra* at 805. Therefore, this decision was not clearly erroneous.

B. Trompe L'Oeil

Simon also argues that the trial court clearly erred when it failed to include William's interest in Trompe L'Oeil as a marital asset. We disagree.

At trial, there was testimony that Trompe L'Oeil was one of William's business entities and that it was structured similarly to WL Affiliates of New York. The testimony suggested that, like WL Affiliates of New York, the value of William's interest in Trompe L'Oeil had a fixed present value based on the income generated by a completed contract. However, there was also testimony that the income generated by Trompe L'Oeil was tied to William's performance under a contract for consulting services. Hence, the trial court could properly conclude that William's interest in Trompe L'Oeil had no value as a marital asset. Given this evidence, we cannot conclude that the trial court clearly erred when it declined to attribute value to William's interest in Trompe L'Oeil. *Id.* at 803 (noting that where there are two permissible views of the evidence, the factfinder's choice between them cannot be clear error).

C. Spousal Support

Finally, Simon argues that the trial court erred when it declined to award her spousal support without making the necessary findings. We disagree.

Trial courts have the discretion to make an award of spousal support. *Gates v Gates*, 256 Mich App 420, 432; 664 NW2d 231 (2003). The primary objective of spousal support "is to balance the incomes and needs of the parties in a way that will not impoverish either party." *Moore v Moore*, 242 Mich App 652, 654; 619 NW2d 723 (2000). This Court reviews a trial court's findings of fact with regard to an award of spousal support for clear error. *Gates*, *supra* at 432. "If the trial court's findings are not clearly erroneous, this Court must then decide whether the dispositional ruling was fair and equitable in light of the facts." *Moore*, *supra* at 655.

The following factors are relevant to a determination to grant spousal support:

> (1) the past relations and conduct of the parties, (2) the length of the marriage, (3) the abilities of the parties to work, (4) the source and amount of property awarded to the parties, (5) the parties' ages, (6) the abilities of the parties to pay alimony,

> (7) the present situation of the parties, (8) the needs of the parties, (9) the parties' health, (10) the prior standard of living of the parties and whether either is responsible for the support of others, (11) contributions of the parties to the joint estate, (12) a party's fault in causing the divorce, (13) the effect of cohabitation on a party's financial status, and (14) general principles of equity. [*Olson v Olson*, 256 Mich App 619, 631; 671 NW2d 64 (2003).]

A trial court should make specific findings regarding each of the factors that are relevant to the particular case. *Korth v Korth*, 256 Mich App 286, 289; 662 NW2d 111 (2003).

In its May 2006 opinion and order, the trial court noted that it had considered each of the factors set forth in *Olson*, *supra* in considering whether to grant Simon's request for spousal support. Further, the trial court specifically found that both parties had college educations and were able to work. The trial court recognized that Simon had some hearing impairment, but noted that she had experience working in the abstract and title business and concluded that she was still employable. The trial court also noted that it was dividing the marital property equally and that neither party had a responsibility to support others. Finally, the trial court found that both parties were deliberately choosing not to improve their situation in the hope of manipulating the outcome of the divorce. For those reasons, the trial court declined to exercise its discretion to award spousal support.

On review of this record, we conclude that the trial court did not abuse its discretion. The trial court identified the factors that it considered most relevant to the situation of the parties and made specific findings with regard to those factors. And we are not left with a definite and firm conviction that those findings were clearly erroneous. *Beason*, *supra* at 805. Further, to the extent that the trail court can be faulted for not specifically addressing each of the *Olson* factors, see *Korth*, *supra* at 289, on de novo review of the entire record we conclude that we would not reach a different result. Therefore, no relief is warranted. See *Lee v Lee*, 191 Mich App 73, 80; 477 NW2d 429 (1991).

IX. Conclusion

The trial court erred when it ordered William to pay Simon a money judgment that included $127,149.03 to equalize the marital estate. The amount necessary to equalize the estate was $63,574.51. Therefore, we vacate that portion of the June 2006 judgment of divorce ordering defendant to pay $127,149.03 to equalize the marital estate and remand for entry of an amended judgment of divorce with the correct amount. Because there were no other errors warranting relief, we affirm the judgment of divorce in all other respects.

Affirmed in part, vacated in part and remanded for amendment of the judgment of divorce to reduce the equalization award from $127,149.03 to $63,574.51. We do not retain jurisdiction.

/s/ E. Thomas Fitzgerald
/s/ Jane E. Markey
/s/ Michael R. Smolenski